

**REMARKS**

Reconsideration of the Application, particularly as amended herein, respectfully is requested. For the reasons indicated hereafter the Application is urged to be in condition for allowance.

A Petition for Extension of Time (one month) is being filed concurrently herewith.

The indication of the allowability of Claims 4 to 14, 16 to 19, 21 to 23, and 25 to 36 when presented in independent form is acknowledged with appreciation. This Application has two independent claims. These are ferromagnetic powder composition Claim 1 and process for the preparation of soft magnetic material Claim 21. In an effort to expedite prosecution, the subject matter of dependent Claim 4 which was indicated to be allowable if presented in independent form has been incorporated into independent Claim 1. Claims 3, 5 to 19, 20, and 28 to 33 depend for amended Claim 1 and likewise are allowable. Process Claim 21 which was indicated to be allowable when presented in independent form now appears in independent form. Claims 22, 23, 25, 27, and 34 to 36 depend from amended Claim 21 and likewise are allowable.

Accordingly, the allowance of Claims 1, 3, 5 to 23, 25, and 27 to 36 is urged to be in order.

Respectfully submitted,

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